



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080)
Mr. Louis Ambrose - (916) 445-5580

JOHAN KLEHS
First District, Hayward

DEAN F. ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
Controller, Sacramento

E. L. SORENSEN, JR.
Executive Director

No. 99/27

May 12, 1999

TO COUNTY ASSESSORS;
COUNTY COUNSELS; AND
OTHER INTERESTED PARTIES:

**PROPERTY TAX RULE 462.180
CHANGE IN OWNERSHIP - LEGAL ENTITIES**

Following a scheduled public hearing on December 9, 1998, the State Board of Equalization adopted amendments to Property Tax Rule 462.180, Change in Ownership - Legal Entities. The rule as amended became effective April 8, 1999.

Enclosed for your information is a final printed copy of the rule.

If you have any questions regarding the content of this rule, please contact Mr. Louis Ambrose, (916) 445-5580. If you wish extra copies of this rule, please write to State Board of Equalization, Supply Publications, 3920 West Capitol Avenue, West Sacramento, CA 95691.

Sincerely,

/s/ Janice Masterton

Janice Masterton, Chief
Board Proceedings Division

JM:MAS
Enclosure